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December 8, 2010

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Ms. Cynthia T. Brown, Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

Re: Docket No. AB-384 (Sub-No. 1X), *Delta Southern Railroad, Inc. -- Abandonment
Exemption -- Portion of the Lake Providence Line*

Dear Ms. Brown:

This is to advise the Board that Delta Southern Railroad, Inc. has consummated abandonment of an 8.2-mile segment of rail line between Milepost 454.8 at the Arkansas-Louisiana State Line and Milepost 463.0 at or near Shelburn, Louisiana, as of December 6, 2010.

Very truly yours,

Tom McFarland

Thomas F. McFarland
*Attorney for Delta Southern
Railroad, Inc.*

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cc: Mr. William Wainright, *by fax to 318-574-2022*
Robert vom Eigen, Esq., *by e-mail to rvomeigen@foley.com*